

## Article - Tax - General

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§13-407.

(a) If a person or governmental unit fails to keep the records required under § 11-504 of this article, the Comptroller may:

(1) compute the sales and use tax by using a factor that the Comptroller develops by:

(i) a survey of the business of the person or governmental unit, including any available records;

(ii) a survey of other persons or governmental units engaged in the same or similar business; or

(iii) other means; and

(2) assess the tax due.

(b) (1) If a person or governmental unit fails to obtain a proper resale certificate on or before the date stated in a notice of intent to assess the sales and use tax under § 11-408(b) of this article, the Comptroller may assess the sales and use tax on the sale.

(2) An assessment under this subsection is final.

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